

State Tax Form 96-1
Revised 7/2009

The Commonwealth of Massachusetts

CITY OF CHICOPEE

SENIOR

FISCAL YEAR 2015 APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors - 274 Front St. - Chicopee, MA 01013
Must be filed with assessors 3 months after actual tax bills are mailed for the fiscal year.

INSTRUCTIONS: Complete the following. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____

Telephone Number _____ Marital Status _____

Legal Residence (Domicile) on July 1, 2014 _____ Mailing Address (If different) _____

No. Street City/Town Zip Code _____

Location of Property: _____ No. of Dwelling Units: 1 ☐ 2 ☐ 3 ☐ 4 ☐ Other _____

Did you own the property on July 1, 2014? Yes ☐ No ☐

If yes, were you: Sole Owner ☐ Co-owner with Spouse Only ☐ Co-owner with Others ☐

Was the property subject to a trust as of July 1, 2014? Yes ☐ No ☐

If yes, please attach trust instrument including all schedules.

Have you been granted any exemption in any other city or town (MA or other) for this year? Yes ☐ No ☐

If yes, name of city or town _____ Amount exempted \$ _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted Tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____
Income <input type="checkbox"/>		
Assets <input type="checkbox"/>		
Date Voted/Deemed Denied _____		Board of Assessors
Certificate No. _____		
Date Cert./Notice Sent _____		
Exemption: Clause _____	Date: _____	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

B. EXEMPTION STATUS. Complete the questions that follow.

☐ **SENIOR 65 OR OLDER**

Date of Birth _____

If first year of application, attach copy of birth certificate.

Have you owned and occupied the property as your domicile for at least 5 years? Yes ☐ No ☐

If no, list the other properties you owned and/or occupied during the past 10 years.

Address _____

Dates _____

Owned Occupied

☐ ☐

☐ ☐

Continue list on attachment in same format as necessary.

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.

Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.

INCLUDE ALL GROSS INCOME FROM <u>2013</u> .	Applicant & Spouse	Co-owner(s) & Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)		
Other Pensions and Retirement Allowances.....		
Wages, Salaries and other Compensation.....		
Net Profits from Business, Profession or Property Rental.....		
Interest and Dividends.....		
Other Receipts (Capital Gains, Public Assistance, etc.).....		
TOTALS		

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section.
Documentation may be requested to verify your assets.

Real Estate Other Real Estate (NOT DOMICILE)	Assessed Valuation	Amount Due on Mortgage	Value
	_____	_____	\$ _____

Personal Estate

Bank Accounts: Name & Address of Bank – **Balance as of July 1, 2014**

Savings _____	\$ _____
_____	\$ _____
_____	\$ _____

Checking _____	\$ _____
_____	\$ _____

CD(s) _____	\$ _____
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Money Market _____	\$ _____
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IRA _____	\$ _____
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Other Accounts _____	\$ _____
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Stocks, Bonds, Securities, etc.: Description & Amount – **Value as of July 1, 2014**

_____	\$ _____
_____	\$ _____

Other Non-exempt Personal Property: Kind & Description – **Value as of July 1, 2014**

_____	\$ _____
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TOTAL \$ _____

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature _____

Date _____

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of deceased parent
- Senior citizen age 65 and older

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application for any personal exemption must be filed with the assessors 3 months after the actual bills were mailed for the fiscal year. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.